

EXHIBIT A

(Certification)

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Hugh M. McDonald
Mitchell G. Williams

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : | Chapter 11 Case No. |
| | : | |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : | 08-13555 (JMP) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
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**CERTIFICATION UNDER GUIDELINES FOR FEES
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF SECOND APPLICATION OF SNR DENTON US LLP
FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Mitchell G. Williams, hereby certify that:

1. I am a partner with the applicant firm, SNR Denton US LLP ("SNR Denton"), with responsibility for the chapter 11 cases of Lehman Brothers Holdings Inc. and certain of its affiliates, as debtors in possession in the above-captioned cases (collectively, the "Debtors"), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "Fee and Disbursement Guidelines") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (together with the Fee and Disbursement Guidelines, the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "U.S. Trustee Guidelines") and Fourth Amended Order Pursuant to Sections 105(a) and 331 of

the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals [Docket No. 15997] (the “Interim Compensation Order,” and together with the Local Guidelines and the UST Guidelines, the “Guidelines”).

2. This certification is made in respect of SNR Denton’s application, dated April 15, 2011 (the “Application”), for interim compensation and reimbursement of expenses for the period commencing October 1, 2010 through and including January 31, 2011 (the “Second Compensation Period”) in accordance with the Guidelines.

3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that SNR Denton reviewed the Application and has approved it.

4. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by SNR Denton and generally accepted by SNR Denton’s clients; and
- d. in providing a reimbursable service, SNR Denton does not make a profit on that service, whether the service is performed by SNR Denton in-house or through a third party.

5. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that SNR Denton has complied with these provisions requiring it to provide counsel for the statutory committee of unsecured creditors appointed in these cases (the “Committee”) and the Debtors, with a statement of SNR Denton’s fees and disbursements accrued during the previous months.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: April 15, 2011
New York, New York



Mitchell G. Williams

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Attorneys for Debtors in Possession